

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 6: PETITIONS FOR REHEARING AND REHEARINGS

5460. FINALITY OF DECISION.

(a) Finality. The Board's decision under article 5 of this chapter becomes final 30 days from the date of the decision unless, within that 30-day period, a party to the appeal files a Petition for Rehearing.

(b) Finality Independent of Notice. The finality of the Board's decision is not dependent upon the date of any notice of the decision. In addition, the decision may become final even though Board Staff fails to send, or a party fails to receive, notice of the decision.

(c) Number of Filings. The filing of a Petition for Rehearing by one party does not prevent the filing of a Petition for Rehearing by another party, provided that each Petition for Rehearing is filed on time. However, no party may file more than one Petition for Rehearing.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.